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8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **LOS ANGELES DIVISION**

11 In re Case No. 2:03-bk-37579-TD
12 FOUR STAR FINANCIAL SERVICES, LLC, Chapter 7 Case

13
14
15
16
17 Debtor.

**THIRD INTERIM APPLICATION FOR
ALLOWANCE AND PAYMENT OF
CHAPTER 7 FEES AND
REIMBURSEMENT OF CHAPTER 7
EXPENSES OF TRUSTEE'S COUNSEL,
WEILAND, GOLDEN, SMILEY, WANG
EKVALL & STROK, LLP; DECLARATION
OF KYRA E. ANDRASSY IN SUPPORT**

18 **DATE: December 2, 0200**
19 **TIME: 11:00 a.m.**
20 **CTRM: 1345**
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1 **TO THE HONORABLE THOMAS B. DONOVAN, UNITED STATES**

2 **BANKRUPTCY JUDGE:**

3 Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP (the "Firm"), counsel for
4 Richard A. Marshack, the chapter 7 trustee ("Trustee") of the estate (the "Estate") of Four
5 Star Financial Services, LLC (the "Debtor"), submits its third interim application for
6 allowance and payment of chapter 7 fees and reimbursement of chapter 7 expenses (the
7 "Application") for the period from November 21, 2008 through October 31, 2009, pursuant
8 to 11 U.S.C. §§ 330 and 331, and respectfully represents as follows:

9
10 **I. BACKGROUND FACTS**

11 **A. The Debtor's Business and Ensuing Bankruptcy Filing**

12 On October 24, 2003, an involuntary bankruptcy petition was filed against the
13 Debtor under chapter 11 of the Bankruptcy Code. On November 26, 2004, and based on
14 the Debtor's consent, the Court entered an order for relief, and the Trustee was appointed
15 as the chapter 11 trustee. At the time of its bankruptcy filing, the Debtor's managing
16 members were Ronald Anson ("Anson") and Jack Garrett ("Garrett"). Prior to his felony
17 conviction for telemarketing fraud, among other things, Mark Cohn ("Cohn") was the third
18 managing member. Cohn resigned around the time that he was convicted.

19 Prior to the Debtor's bankruptcy filing, the Debtor purported to be in the business of
20 investing in various enterprises, including the factoring of receivables for companies
21 providing 900 number services, internet pornography, and telephone arbitrage contracts.

22 Immediately upon his appointment, the Trustee and his proposed counsel met with
23 Cohn (who, at that time, was awaiting sentencing and available to meet with the Trustee)
24 and went to the Debtor's office space, which the Debtor shared with Anson & Garrett
25 Accountancy Corporation. The Trustee and his professionals also met with Anson and
26 Garrett and took their depositions under oath about their role in and knowledge of the
27 Debtor's business affairs. The Trustee also retained a forensic computer consulting firm
28 to image all of the hard drives of the computers in the office in order to preserve that

1 information and prevent it from being lost. In the initial stages of the case, the Trustee
2 and his counsel were focused on first determining whether there was any ongoing
3 business to rehabilitate and then on identifying assets and acting to preserve their value.
4 The Trustee's forensic accountants also began cataloging thousands of documents and
5 began the arduous task of tracing the funds coming into and out of the Debtor's bank
6 accounts.

7 **B. The Initial Asset Investigation**

8 Based on the meetings with the Debtor's principals, the Trustee and his counsel
9 started identifying assets and obtaining information about them in order to determine
10 which assets were worth administering and which ones were not. However, the
11 information obtained from Cohn, Anson, and Garrett was sometimes contradictory and not
12 always helpful, so the Trustee and his professionals were forced to turn to other sources.
13 Additional information was obtained from investors and their counsel, and from counsel for
14 a proposed class of investors who lost substantial sums of money by investing with the
15 Debtor. In addition, the Trustee obtained a number of orders authorizing the production of
16 documents and attendance at depositions by a number of people who appeared to have
17 received substantial sums of money from the Debtor. The Trustee's counsel and
18 accountants also spent a substantial amount of time reviewing the Debtor's books and
19 records in order to gather information about the Debtor's assets and liabilities.

20 The result of the initial information gathering by the Trustee and his professionals
21 was that they determined that there was no ongoing business to reorganize and,
22 therefore, there was no reason for the Debtor's case to remain pending under chapter 11
23 of the Bankruptcy Code. Accordingly, the Trustee moved to convert the case to
24 chapter 11 and, by order entered on March 18, 2004, the Court converted the case to
25 chapter 7. The Trustee was subsequently appointed as the chapter 7 trustee.

26 Based on the analysis of the Estate's forensic accountants, the Trustee has
27 determined that contrary to the Debtor's representations to its investors that it made
28 money through various investments, the Debtor was instead operating a Ponzi scheme

1 and using money from new investors to pay old investors. Indeed, it appears from the
2 books and records that the Trustee's forensic accountants were able to review that
3 investors funneled in more than \$218 million to the Debtor from January 1997 through
4 October 2003 and that investor losses exceed \$61 million. In addition, although the
5 Debtor invested a portion of the money that it received from investors in tangible
6 investments, these investments were high risk and proved to be, for the most part, very
7 poor investments.

8 As a result, the Trustee sued Anson and Garrett for breaches of their fiduciary
9 duties of care and loyalty and for an accounting. The Trustee also sued Anson and
10 Garrett in a separate action to avoid their recording of UCC-1 financing statements with
11 the California Secretary of State in the year prepetition. The Trustee separately sued
12 Cohn for fraud, breach of his fiduciary duty of care and loyalty, and for an accounting.

13 **C. The Settlement with Anson**

14 After filing these adversary proceedings, the Trustee engaged in preliminary
15 settlement discussions with Anson and Garrett. Eventually, Garrett filed a chapter 11
16 bankruptcy petition in Florida that was then transferred to California as a case related to
17 the Debtor's case and then converted to a chapter 7. The settlement discussions and
18 meetings with Anson continued and, during these discussions, the litigation against him
19 was stayed. Ultimately, the Trustee and Anson reached a settlement pursuant to which
20 Anson transferred to the Debtor's bankruptcy Estate without any representation or
21 warranties (1) his 30% interest (through his family trust) as a general partner in Red
22 Mustang, a California limited partnership that held an indirect ownership interest in a multi-
23 unit apartment complex in Northern California, and (2) all of his interests in and
24 receivables owed to him by a hotel in Phoenix, both of which are discussed in greater
25 detail below. In addition, Anson and his wife were required to make detailed disclosures
26 of their assets to the Trustee, and in the event that the Trustee learned of any undisclosed
27 assets, those assets were to be automatically transferred to the Trustee. The assets
28 transferred to the Trustee pursuant to the settlement were encumbered by senior liens in

1 favor of Credit Suisse First Boston Mortgage Capital ("CSFBMC"). Therefore, the Trustee
2 and CSFBMC engaged in negotiations so that the Trustee could realize value from the
3 settlement with Anson, and these negotiations resulted in a settlement in which the
4 Trustee and CSFBMC worked together to realize substantial value from these assets.

5 **D. Garrett's Bankruptcy Filing**

6 While settlement negotiations between the Trustee and Anson and Garrett were
7 pending, Garrett filed a chapter 11 bankruptcy petition in Florida, where he had allegedly
8 moved not long before filing his bankruptcy case. Because the Trustee believed that
9 Garrett's case was related to the Debtor's case because of Garrett's role in the Debtor's
10 fraudulent operations and in its demise, the Trustee believed that it was critical that his
11 case be pending before this Court. Accordingly, the Trustee filed a motion to transfer
12 venue of Garrett's case to this Court that was granted by this Court over Garrett's
13 opposition. The Trustee then moved to convert Garrett's case to a chapter 7 given that a
14 reorganization of his financial affairs seemed impossible. The Trustee filed a proof of
15 claim in an unliquidated amount in Garrett's case, and an adversary proceeding to avoid
16 Garrett's recording of two UCC-1 financing statements in the year prepetition and seeking
17 disallowance of a claim was filed.

18 The Trustee and the chapter 7 trustee in Garrett's bankruptcy case (the "Garrett
19 Trustee") have obtained Court approval of a settlement of the adversary proceeding
20 against Garrett's bankruptcy estate and of Four Star's claim in Garrett's case. Under the
21 settlement, Garrett's liens were avoided and preserved for the benefit of the Debtor's
22 bankruptcy Estate and the Garrett Trustee agreed to waive the right to receive any
23 distribution on account of that claim. With respect to the Debtor's claim, the claim was
24 allowed as a general unsecured claim in the amount of \$1 million, but was deemed
25 subordinated to all other general unsecured claims. The adversary proceeding has now
26 been dismissed.

E. The Stipulated Judgment with Cohn

Although the Trustee met with Cohn on several occasions prior to Cohn being imprisoned, settlement discussions did not get underway until after the Trustee sued Cohn, who was a lawyer, for fraud, breach of his fiduciary duties, malpractice, and for an accounting. Eventually, Cohn stipulated to a \$70 million judgment on the causes of action for breach of his fiduciary duty and for malpractice, and the Court entered this judgment in February 2006. The Trustee has recorded abstracts of judgment in a number of different counties and taken other judgment enforcement steps, and is currently in the process of determining what the next steps should be.

F. Investor Litigation

Early on in this case, it was apparent that it had all of the hallmarks of a Ponzi scheme. In order to focus the investigation, the Trustee and his professionals worked together to develop legal theories and possible avenues of attack in order to attempt to equalize the effects of the Debtor's fraudulent scheme. After reviewing thousands upon thousands of pages of documents produced by banks and reviewing the Debtor's books and records and its computer records, the Trustee's forensic accountants were able to identify investors who received more than they had put into the Debtor and who received "commissions" for referring other investors. The Trustee then retained special litigation counsel to pursue these cases on a contingency basis, realizing a significant benefit for the Debtor's bankruptcy estate.

G. Case Status

This case began as the proverbial "wild goose chase" because of the lack of detailed information that the Trustee received in the early stages of the case and, when information was given, the amount of it that later proved to be inaccurate. Although the Debtor invested a portion of the money that it received from investors in tangible investments, these investments were high risk and proved to be, for the most part, very poor investments. The Trustee has liquidated a handful of these, but the sums that have been generated have been fairly insubstantial when compared to the sums invested. To

1 date, the best source of recovery for the Debtor's Estate has been from litigation against
2 investors who received back more than their principal investments and from the
3 settlement with Anson that generated approximately \$4 million for the benefit of the
4 Estate. The administration of the Estate is nearing completion.

5
6 **II. THE FIRM'S EMPLOYMENT**

7 On January 29, 2004, the Court entered an order authorizing the Firm's
8 employment as chapter 11 counsel to the Trustee. The conversion order entered
9 March 18, 2004 authorized the Trustee to employ the Firm as his chapter 7 counsel on the
10 same terms and conditions of the Firm's employment during the chapter 11 case, without
11 the requirement of a separate employment order.

12
13 **III. CURRENT CHAPTER 7 FEES AND EXPENSES REQUESTED**

14 The Firm incurred fees of \$13,813.50 for 38.70 hours of work from November 21,
15 2008 through October 31, 2009, and costs of \$1,027.86.

16
17 **IV. CURRENT CASE STATUS**

18 The Firm is informed that there is approximately \$4,237,017.88 in the Estate.

19
20 **V. SUMMARY OF PRIOR FEE APPLICATIONS AND AWARDS**

21 On May 3, 2007, a hearing was held on the Firm's first interim fee application. The
22 Court allowed and authorized to be paid to the Firm \$675,780.00 in fees and \$49,713.24
23 in expenses. On December 18, 2008, a hearing was held on the Firm's second interim
24 fee application. The Court allowed and authorized to be paid to the Firm \$49,132.00 in
25 fees and \$1,180.87 in expenses.

**VI. SUMMARY OF THE FIRM'S ACTIVITIES IN THE CASE AS COUNSEL TO THE
CHAPTER 7 TRUSTEE DURING THE THIRD INTERIM PERIOD**

Below is a chart which summarizes all time and corresponding fees incurred by the Firm during the third interim chapter 7 period. Each category is described in further detail below.

Category	Hours	Fees	Blended Rate
Asset Analysis and Recovery	1.60	\$633.00	\$395.63
Asset Disposition	1.40	\$559.50	\$399.64
Claims Analysis/Objections	17.00	\$6,830.50	\$401.79
Legal Case Administration	7.30	\$2,956.50	\$405.00
Second Interim Fee Application	10.80	\$2,717.00	\$251.57
Third Interim Fee Application	.60	\$117.00	\$195.00
Total:	38.70	\$13,813.50	\$356.94

**VII. NARRATIVE OF THE FIRM'S ACTIVITIES AS COUNSEL TO THE TRUSTEE
DURING THE THIRD INTERIM PERIOD**

A. Asset Analysis and Recovery

[Third Period: 1.60 hours, \$633.00, blended rate \$395.63]

One of the miscellaneous assets of the Estate was the Debtor's equity interest in ePALS Classroom Exchange, Inc. The stock was not listed on the Debtor's schedules but the Trustee became aware of its existence when his counsel was contacted by ePALS's counsel subsequent to its merger with I-EP Acquisition Corp. and its acquisition by In2Books. Because the Trustee was unable to locate the original stock certificates, in order to liquidate the stock, the Trustee was required to sign an indemnity agreement. Accordingly, the Firm prepared and filed a motion for authorization for him to do so; the motion was unopposed. During the third interim period, the Firm incurred time preparing the declaration regarding nonopposition to that motion and the order approving it and then corresponding with ePALS's counsel regarding the logistics of the liquidation. The Firm

1 also incurred a brief amount of time in this category assisting Greenbaum & Ferentz,
2 special counsel for the Trustee, with its litigation against Dean Antonis.

3 **B. Asset Disposition**

4 [Third Period: 1.40 hours, \$559.50, blended rate \$399.64]

5 Another miscellaneous asset of the Estate was its shares of stock in a company
6 known as Xtreme Motorsports, which had previously been known as Cyberads. The Firm
7 analyzed whether this stock had any value and, after determining that it did not, prepared
8 and filed a Notice of Intent to abandon it that was unopposed.

9 **C. Claims Analysis and Objections**

10 [Third Period: 17 hours, \$6,830.50, blended rate \$401.79]

11 During the third period, the Firm incurred time in this category with respect to two
12 different issues. First, in reviewing the claims register and the settlement that had been
13 approved with the Garrett Trustee regarding the claims that Garrett and the Debtor filed in
14 against their respective bankruptcy estates, the Firm realized that one claim Garrett had
15 filed in the Debtor's case had been unintentionally omitted from the settlement.
16 Accordingly, the Firm prepared stipulations in both cases to amend the settlement to
17 include this claim, and the stipulations were approved.

18 The next issue that the Firm handled pertained to claims filed by the Pritikin family.
19 The Pritikins had been investors in the Debtor and, early on in the case, Robert and Ken
20 Pritikin worked with the Trustee and his counsel to share their knowledge of the Debtor's
21 business affairs and, during that process, made the Trustee aware of the nature and
22 extent of their losses, which incentivized them to work with the Trustee in the first place.
23 However, the Pritikins filed their proof of claims late, mistakenly assuming that because
24 they were investors in the Debtor, the claims bar date did not apply to them. Because the
25 Trustee was aware of their claims, he agreed to stipulate to allowance of the late-filed
26 proof of claims as timely-filed proof of claims on the basis that the earlier communications
27 had constituted informal proof of claims. The Firm prepared the stipulation and the motion
28

1 for approval of it, which was unopposed. The Firm prepared the declaration regarding
2 nonopposition, and the Court approved the stipulation.

3 **D. Legal Case Administration**

4 [Third Period: 7.30 hours, \$2,956.50, blended rate \$405.00]

5 The Firm incurred time in this category corresponding with the Trustee regarding
6 the case. Most of the time incurred in this category during the third interim period was
7 incurred in connection with litigation being pursued by investors in the Debtor against
8 Comerica Bank and certain of its employees and affiliates. Because Foley McIntosh Frey
9 & Claytor and Kenneth Pritikin had represented the Debtor prepetition and were being
10 retained by the investors to pursue claims against Comerica Bank, they requested that the
11 Trustee waive any potential conflict of interest. In addition, because they intended to
12 retain Squar, Milner, Peterson, Miranda, & Williamson, LLP, to testify regarding the Ponzi
13 scheme, the Trustee needed to waive any potential conflict of estate because they had
14 also represented the Estate. The Firm prepared the motion for authorization to waive
15 these potential conflicts of interest and obtained approval of it.

16 **E. Second Interim Fee Application**

17 [Third Period: 10.80 hours, \$2,717.00, blended rate \$251.57]

18 During the third period, the Firm spent 10.80 hours in connection with the Firm's
19 second interim fee application, including coordinating with employed professionals
20 regarding the fee hearing, preparing the global notice of fee hearing, reviewing and
21 revising the Firm's invoices in accordance with United States Trustee guidelines,
22 preparing the second interim fee application, reviewing the Court's tentative ruling, and
23 preparing the global fee order.

24 **F. Third Interim Fee Application**

25 [Third Period: .60 hours, \$117.00, blended rate \$195.00]

26 Through October 20, 2009, the Firm spent less than one hour reviewing the notice
27 to retained professionals and in the preliminary preparation of this Application.
28

VIII. ANALYSIS OF FEES AND COSTS

From November 21, 2008 through October 31, 2009, the Firm has expended 38.70 hours representing the Trustee in this proceeding, as more particularly described in Exhibit "1" attached to the Declaration of Kyra E. Andrassy. Exhibit "1" is a computerized invoice prepared by the Firm based on time records maintained by each professional performing services on behalf of the Trustee. These records are maintained in the ordinary course of the Firm's business.

Set forth below are the Firm's hourly rates for the individuals rendering services on behalf of the Trustee, the amount of time each individual spent in representation of the Trustee, and a total fee.

Attorney	Hours	Hourly Rate	Period	Total
Kyra E. Andrassy	25.70	\$405.00	2009	\$10,408.50
	5.00	\$380.00	2008	\$1,900.00
Cynthia B. Meeker	.60	\$195.00	2009	\$117.00
	7.10	\$190.00	2008	\$1,349.00
	.10	\$0.00		N/C
Janet Hogan	.20	\$195.00	2009	\$39.00
TOTAL HOURS:	38.70	TOTAL FEES:		\$13,813.50

The 38.70 hours resulted in total fees of \$13,813.50, creating a blended hourly rate of \$356.94. The rates charged by the Firm are standard for the Firm on legal matters, without considering the size and degree of responsibility, difficulty, complexity or results achieved. The rates at which the Firm charges its non-bankruptcy clients for similar services are the same.

In addition to the Firm's fees, from November 21, 2008 through October 20, 2009, the Firm has advanced out-of-pocket expenses totaling \$1,141.26 as detailed in Exhibit "1" attached to the Andrassy Declaration. The Firm reduces this request to \$1,027.86 as discussed in the Andrassy Declaration. The Firm's reduced costs are itemized as follows:

Photocopies (\$.20/page)	\$453.60
Courier	\$179.34
Postage	\$98.02
On-line research	\$84.16
Federal Express	\$138.49
Scanned documents	\$74.25
Total:	\$1,027.86

**IX. POINTS AND AUTHORITIES ADDRESSING STANDARD FOR REVIEWING
FEE APPLICATION AND REIMBURSEMENT OF EXPENSES**

11 U.S.C. § 330 provides, in part, as follows:

(a)(1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a trustee, an examiner, a professional person employed under section 327 or 1103—

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.
(3)(A) In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title,

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

"A compensation award based on a reasonable hourly rate multiplied by the number of hours actually and reasonably expended is presumptively a reasonable fee."

1 *Burgess v. Klenske (In re Manoa Finance Co., Inc.)*, 853 F.2d 687, 691 (9th Cir. 1988).
2 Factors ordinarily accounted for in either the hourly rate or the number of hours expended
3 include: (1) the novelty and complexity of issues, (2) the special skill and experience of
4 counsel, (3) the quality of representation, and (4) the results obtained. *Id.*

5 In this case, the factors set forth in § 330 are met.

6 **1. Time and Labor Required**

7 From November 21, 2008 through October 31, 2009, the Firm expended a total of
8 38.70 hours in this case. The above description of the history of this proceeding and the
9 Firm's representation of the Trustee amply justify this expenditure of time.

10 **2. The Services Were Necessary or Beneficial**

11 As set forth above, the Firm's services were necessary and beneficial and resolved
12 several outstanding issues that needed to be resolved to facilitate the closing of this case.

13 **3. Time Spent and Rate Charged Were Reasonable**

14 a. Novelty and Difficulty of the Questions

15 The issues involved in the case required the expertise and skills of the Firm.

16 b. Skill Required to Perform the Services Properly

17 The preceding remarks illustrate the necessity of the Firm's exceptional bankruptcy
18 knowledge and skills in fulfilling its obligations to the Trustee.

19 c. The Quality of Representation

20 The narrative statement concerning the Firm's services reflects that the Firm
21 provided the highest quality of services to the estate and the Trustee.

22 d. The Result Obtained

23 As set forth in detail in the narrative statement, the Firm obtained excellent results
24 for the Estate.

25 e. Customary Fees

26 The rates charged by the Firm are normal charges for work performed on legal
27 matters, without considering size and degree of responsibility, difficulty, complexity, or
28 results achieved.

f. Whether the Fee is Fixed or Contingent

As in all bankruptcy proceedings, the Firm's fees in connection with its representation of the Trustee are subject to the discretion of the Court in determining the value of the services rendered to the estate, and are subject to the availability of the funds of the estate and are, accordingly, in effect contingent.

g. Experience, Reputation and Ability of Counsel

The Firm's attorneys have extensive knowledge in insolvency, reorganization and bankruptcy law. The professionals of the Firm rendering services on behalf of the Trustee have considerable experience and resources available which have greatly assisted them in rendering the services which the Firm has been able to perform in this highly specialized field. Counsel with lesser experience or available resources might have required additional time in order to render such services.

KYRA ELIZABETH ANDRASSY received her undergraduate degree in political science from the University of California at San Diego in 1995, and her law degree from Loyola Law School in Los Angeles in 1998. She was an editor of the *Loyola Law Review* and the recipient of the American Jurisprudence Book Award in Legal Writing. She served a judicial externship to the Honorable Barry Russell, United States Bankruptcy Judge for the Central District of California, in Spring 1998 and from September 1998 until September 2000, Ms. Andrassy served a judicial clerkship to the Honorable John E. Ryan, United States Bankruptcy Judge for the Central District of California and a member of the Ninth Circuit Bankruptcy Appellate Panel. Ms. Andrassy was the President of the Orange County Bankruptcy Forum in 2008-09 and served on its Board of Directors from 2005-2009. She was recognized as a Southern California Rising Star in 2005, 2006, 2007, and 2008 by *Los Angeles Magazine*. She served as the Program Chair of the Orange County Bar Association, Commercial Law and Bankruptcy Section in 2003, and as the Section Chair in 2004. She served as a member of the Advisory Board for the Federal Bar Association's Bankruptcy Ethics Symposium in 2004 and 2005, and was the Program Chair for the 2006 Bankruptcy Ethics Symposium.

JANET HOGAN received her Bachelor of Arts degree in business administration from California State University at Fullerton in 1984. She received her certificate of legal assistantship from the University of California at Irvine in 1997. Ms. Hogan is a member of the Orange County Paralegal Association and the Orange County Bankruptcy Forum.

CYNTHIA B. MEEKER received her undergraduate degree from California State University at Fullerton in 1982, and obtained a certificate of legal assistantship from the University of California at Irvine in 1988.

4. Professional Relationship with the Client

The Firm represents Richard A. Marshack in his capacity as bankruptcy trustee in other matters unrelated to this case, and Mr. Marshack's law firm occasionally represents Jeffrey Golden, a partner in the Firm, in cases in which Mr. Golden is a chapter 7 trustee.

X. NO FEE SHARING ARRANGEMENT

The Firm has no fee sharing arrangement, understanding, or compensation sharing arrangement with any other entity, and no part of the attorneys' fees or expenses awarded to the Firm will be paid to any other entity.

XI. CONCLUSION

WHEREFORE, the Firm respectfully requests that this Court enter its order:

1. Allowing **\$13,813.50** in interim chapter 7 fees and **\$1,027.86** in interim chapter 7 expenses for the period from November 21, 2008 through October 20, 2009;

2. Authorizing the Trustee to pay the approved fees and expenses from funds on hand of the Estate; and

///

///

///

3. For such further relief as the Court may deem necessary and appropriate.

Respectfully submitted,

Dated: November 12, 2009

WEILAND, GOLDEN,
SMILEY, WANG EKVALL & STROK, LLP

By: 

KYRA E. ANDRASSY
Attorneys for Chapter 7 Trustee,
Richard A. Marshack

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DECLARATION OF KYRA E. ANDRASSY

I, Kyra E. Andrassy, declare as follows:

1. I am senior counsel in the law firm of Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP (the "Firm"), attorneys of record for Richard A. Marshack, the chapter 7 trustee (the "Trustee") in this case. The following is within my personal knowledge, and if called upon as a witness, I could and would testify competently with respect thereto.

2. In the ordinary course of its business, the Firm keeps a record of all time expended by its professionals and para-professionals in the rendering of professional services on a computerized billing system as follows: At or near the time the professional services are rendered, attorneys and other professionals of the Firm keep a written record of the time expended, including a description of the nature of the services performed. At the end of each working day, the "time sheets" of these professionals are transcribed into the Firm's computer which keeps a record of all time spent, the professional providing the services and a description of the services rendered. The time expended by each professional is multiplied by the respective professional's billing rate. The Firm conducts its business in reliance on the accuracy of such business records.

3. I have reviewed the Firm's bills for services rendered in connection with its representation of the Trustee in this case, a copy of which is attached hereto as Exhibit "1."

4. It is the Firm's usual practice to allocate work and assignments in an efficient manner to achieve an effective result. As demonstrated in the Application, the practice has been followed in this case.

5. At any time a reimbursable charge is incurred on behalf of a client, such as photocopy expenses, telecopy charges, and the like, employees of the Firm keep a written record of the file number for which the charges were expended and a brief description of the nature of the expense. These records are also transcribed into the computer which,

1 together with the records of time spent providing professional services, are transcribed
2 onto monthly bills.

3 6. With respect to costs for the reproduction of documents, the photocopy
4 operator must manually enter in the system the coded "file" number and "matter" number
5 assigned to that particular case and the number of photocopies made. The Firm's
6 photocopy charge for all clients is \$.25 per page, but for the purposes of this fee
7 application, photocopy charges have been reduced to \$.20 per page.

8 7. Telecopied or "Fax" transmissions are recorded in an identical way.
9 Outgoing Fax pages are normally billed by the Firm at \$1.00 per page. In addition, as is
10 standard in the profession, most law firms charge for incoming Fax transmissions. This
11 Firm does not charge for incoming Fax transmissions. Scanned documents are also billed
12 by the Firm at \$.25 per page. Attached hereto as Exhibit "1" is a true and correct copy of
13 the expense portion of the Firm's billing statement. The Firm's expenses of \$1,141.26 are
14 reduced to \$1,027.86 to reflect the reduction in photocopy charges.

15 8. The Firm has no fee sharing arrangement, understanding, or compensation
16 sharing arrangement with any other entity, and no part of the attorneys' fees or expenses
17 awarded to the Firm will be paid to any other entity.

18 9. I have reviewed the requirements of Local Bankruptcy Rule 2016 ("Rule
19 2016"). The Application complies with Rule 2016.

20 I declare under penalty of perjury that the foregoing is true and correct.

21 Executed on this 12th day of November, 2009, at Costa Mesa, California.

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Kyra E. Andressy

WEILAND, GOLDEN,
SMILEY, WANG EKVALL & STROK, LLP
650 TOWN CENTER DRIVE - SUITE 950
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NOVEMBER 1, 2009

RICHARD MARSHACK, TRUSTEE
26632 TOWN CENTER DRIVE
SUITE 300
FOOTHILL RANCH, CA 92610-2808

OUR FILE: MAR01.0123

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

RE: FOUR STAR FINANCIAL SERVICES
INVOICE # 15289
RESPONSIBLE ATTY: JEFFREY GOLDEN

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
CLAIMS ADMINISTRATION/OBJECTIONS					
11/21/08	KEA	TELEPHONE CONFERENCE W/ PHIL GASTEIER RE STIPULATION RE GARRETT CLAIM AND E-MAIL TO KATHERINE GOUGH RE HIS INQUIRY RE INVESTOR LIST	0.10	380	38.00
11/21/08	KEA	TELEPHONE CONFERENCE W/ KATHERINE RE INVESTOR CLAIMS (NOTEHOLDERS VERSUS MEMBERS)	0.10	380	38.00
12/16/08	KEA	REVIEW AND ANALYSIS OF E-MAILS RE LATE-FILED PRITIKIN CLAIMS	0.10	380	38.00
12/16/08	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE PRITIKIN CLAIMS	0.10	380	38.00
12/29/08	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE LATEFILED PRITIKIN CLAIMS	0.10	380	38.00
01/06/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE STATUS OF CLAIM REVIEW RE LATE-FILED CLAIMS	0.10	405	40.50
01/09/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE STATUS OF REVIEW OF LATE-FILED CLAIMS	0.10	405	40.50
01/12/09	KEA	CORRESPONDENCE TO KATHERINE GOUGH RE STATUS OF ANALYSIS OF INVESTOR CLAIMS	0.10	405	40.50

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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/21/09	KEA	LEGAL RESEARCH RE INFORMAL PROOF OF CLAIM REQUIREMENTS RE PRITIKIN CLAIMS	0.30	405	121.50
01/21/09	KEA	REVIEW AND ANALYSIS OF US DOJ PRIORITY UNSECURED CLAIM AND § 507 TO DETERMINE WHETHER ANY BASIS FOR PRIORITY	0.20	405	81.00
01/21/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE CLAIM OBJECTIONS	0.10	405	40.50
01/22/09	KEA	LEGAL RESEARCH RE INFORMAL PROOF OF CLAIM AND LATE-FILED CLAIMS IN CHAPTER 7 CASES	0.40	405	162.00
01/22/09	KEA	CORRESPONDENCE TO KEN PRITIKIN RE LATE CLAIMS AND WHAT HE NEEDS TO SHOW TO HAVE THEM DEEMED TIMELY FILED	0.60	405	243.00
01/22/09	KEA	TELEPHONE CONFERENCE W/ KEN PRITIKIN RE CLAIM ISSUE	0.20	405	81.00
01/23/09	KEA	EXCHANGE OF VARIOUS CORRESPONDENCE RE PRITIKIN CLAIMS	0.20	405	81.00
01/23/09	KEA	CORRESPONDENCE TO JOEL SAMUELS RE PRITIKIN CLAIMS	0.20	405	81.00
01/23/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM KEN PRITIKIN AND CORRESPONDENCE TO TRUSTEE RE RECOMMENDATION RE SAME	0.10	405	40.50
01/23/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE RESOLUTION RE PRITIKIN CLAIM	0.10	405	40.50
01/29/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE RE LOST STOCK CERTIFICATES AND CORRESPONDENCE TO TRUSTEE RE RECOMMENDATION RE SAME	0.20	405	81.00
02/03/09	KEA	REVIEW AND ANALYSIS OF EMAIL FROM PHIL GASTEIER RE INVESTOR INFORMATION AND CORRESPONDENCE TO KATHERINE GOUGH RE SAME	0.10	405	40.50
02/03/09	KEA	TELEPHONE CONFERENCE W/ KATHERINE RE SPREADSHEET RE INVESTOR CLAIMS AND ETA FOR SAME	0.10	405	40.50
02/04/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE CLAIM OBJECTIONS AND OBJECTIONS TO SECURED AND PRIORITY CLAIMS	0.20	405	81.00

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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
02/10/09	KEA	MEETING WITH TRUSTEE RE CLAIMS STRATEGY AND PROCEDURE AND BASIS FOR OBJECTION TO CERTAIN CLAIMS	1.00	405	405.00
02/10/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE CONFLICT WAIVER MOTION AND PROOF OF CLAIMS STIPULATION	0.10	405	40.50
02/10/09	KEA	TELEPHONE CONFERENCE W/ KATHERINE RE CLAIMS SPREADSHEET RE INVESTOR LOSSES	0.20	405	81.00
02/11/09	KEA	REVIEW STRATEGY RE CLAIM OBJECTIONS AND CORRESPONDENCE TO TRUSTEE RE METHODOLOGY FOR PREPARING CLAIMS SPREADSHEET	0.20	405	81.00
02/12/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE ITEMS HE NEEDS FROM SQUAR MILNER	0.10	405	40.50
02/12/09	KEA	REVIEW AND ANALYSIS OF PRITIKIN DECLARATION RE INFORMAL CLAIMS	0.10	405	40.50
02/13/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE STATUS OF STIPULATION RE CLAIMS RE PRITIKINS	0.10	405	40.50
02/17/09	JH	REVIEW CLAIMS ABSTRACT AND PREPARE CORRESPONDENCE RE SAME	0.20	195	39.00
02/19/09	KEA	CORRESPONDENCE TO KATHERINE GOUGH RE STATUS OF CHART RE INVESTOR CLAIMS	0.10	405	40.50
02/23/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM KATHERINE RE CLAIMS ANALYSIS INFORMATION	0.10	405	40.50
02/23/09	KEA	REVIEW AND ANALYSIS OF INVESTOR SPREADSHEETS	0.30	405	121.50
02/26/09	KEA	TELEPHONE CONFERENCE W/ KEN PRITIKIN RE COMERICA ISSUE	0.20	405	81.00
03/11/09	KEA	TELEPHONE CONFERENCE W/ PHIL GASTEIER RE INVESTOR INFORMATION AND SETTING UP CALL RE SAME	0.10	405	40.50
03/12/09	KEA	TELEPHONE CONFERENCE W/ KATHERINE RE INVESTOR SPREADSHEETS	0.10	405	40.50
03/12/09	KEA	CORRESPONDENCE TO PHIL GASTEIER RE INFO NEEDED FOR INVESTOR ANALYSIS	0.10	405	40.50

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STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
03/13/09	KEA	REVIEW AND ANALYSIS OF E-MAIL FROM PHIL GASTEIER RE CLARIFICATION RE INFO NEEDED	0.10	405	40.50
03/30/09	KEA	BEGAN PREPARATION OF PRITIKIN CLAIM STIPULATION	0.30	405	121.50
03/31/09	KEA	PREPARATION OF PRITIKIN CLAIM STIPULATION	0.70	405	283.50
04/08/09	KEA	PREPARATION OF STIPULATION AMENDING GARRETT SETTLEMENT AGREEMENT TO INCLUDE TWO ADDITIONAL CLAIMS	0.90	405	364.50
04/08/09	KEA	CORRESPONDENCE TO PHIL GASTEIER RE GARRETT CLAIM STIPULATION	0.10	405	40.50
04/13/09	KEA	REVIEW AND REVISE PRITIKIN CLAIM STIPULATION	1.10	405	445.50
04/13/09	KEA	CORRESPONDENCE TO KENNETH PRITIKIN RE DOCUMENTATION FOR CLAIMS	0.10	405	40.50
04/13/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE PRITIKIN CLAIM STIPULATION	0.10	405	40.50
04/13/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM PHIL GASTEIER RE GARRETT CLAIM STIPULATION	0.10	405	40.50
04/13/09	KEA	REVIEW AND REVISE GARRETT CLAIM STIPULATION TO INCORPORATE PHIL GASTEIER'S COMMENTS	0.10	405	40.50
04/13/09	KEA	CORRESPONDENCE TO PHIL GASTEIER RE REVISED STIPULATION	0.10	405	40.50
04/14/09	KEA	EXCHANGE OF CORRESPONDENCE WITH PHIL GASTEIER RE STIPULATION AMENDING 9019 ORDER RE GARRETT	0.10	405	40.50
04/30/09	KEA	PREPARATION OF STIPULATION FOR GARRETT CASE RE GARRETT SETTLEMENT AGREEMENT AMENDMENT	0.20	405	81.00
04/30/09	KEA	CORRESPONDENCE TO PHIL GASTEIER RE STIPULATION FOR GARRETT CASE	0.10	405	40.50
05/01/09	KEA	PREPARATION OF ORDER APPROVING STIPULATION AMENDING GARRETT SETTLEMENT AGREEMENT	0.30	405	121.50
05/01/09	KEA	PREPARATION OF SERVICE AND FILING INSTRUCTIONS RE STIPULATION RE GARRETT SETTLEMENT	0.10	405	40.50
05/01/09	KEA	PREPARATION OF ORDER RE GARRETT STIPULATION FOR GARRETT CASE	0.20	405	81.00

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STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
05/01/09	KEA	CORRESPONDENCE TO PHIL GASTEIER RE ORDER IN GARRETT CASE FOR HIS REVIEW AND APPROVAL	0.10	405	40.50
05/27/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE PRITIKIN CLAIMS	0.10	405	40.50
05/27/09	KEA	REVIEW AND ANALYSIS OF EMAILS FROM KEN AND ROBERT PRITIKIN RE CLAIMS	0.20	405	81.00
06/03/09	KEA	CORRESPONDENCE TO PAM KRAUS RE CASES RE CLAIMS FOR INTEREST IN PONZI SCHEME CASES	0.20	405	81.00
06/30/09	KEA	CORRESPONDENCE TO KENNETH PRITIKIN RE STIPULATION RE CLAIMS	0.10	405	40.50
06/30/09	KEA	REVIEW AND REVISE PRITIKIN CLAIM STIPULATION	0.40	405	162.00
07/02/09	KEA	CORRESPONDENCE TO KEN PRITIKIN RE DRAFT STIPULATION FOR HIS REVIEW	0.10	405	40.50
07/14/09	KEA	CORRESPONDENCE TO RICHARD RE STIPULATION RE PRITIKIN CLAIMS	0.10	405	40.50
07/16/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE PRITIKIN STIPULATION	0.10	405	40.50
07/28/09	KEA	REVIEW AND REVISE PRITIKIN STIPULATION TO INCORPORATE KEN PRITIKIN'S CHANGES	0.10	405	40.50
07/28/09	KEA	CORRESPONDENCE TO KEN PRITIKIN RE STIPULATION FOR HIS SIGNATURE	0.10	405	40.50
07/29/09	KEA	PREPARATION OF MOTION FOR APPROVAL OF PRITIKIN STIPULATION	2.30	405	931.50
07/29/09	KEA	VARIOUS CORRESPONDENCE WITH ERIC AGUILERA RE EVIDENCE IN SUPPORT OF PRITIKIN CLAIM MOTION	0.10	405	40.50
07/30/09	KEA	PREPARATION OF DECLARATIONS IN SUPPORT OF MOTION RE PRITIKIN CLAIMS	0.50	405	202.50
07/30/09	KEA	CORRESPONDENCE TO TRUSTEE AND ERIC AGUILERA RE PRITIKIN MOTION FOR THEIR SIGNATURES	0.10	405	40.50
08/06/09	KEA	PREPARATION OF NOTICE OF PRITIKIN MOTION	0.30	405	121.50
08/06/09	KEA	REVIEW AND EXECUTE PRITIKIN CLAIM MOTION AND NOTICE OF SAME	0.10	405	40.50
08/06/09	KEA	PREPARATION OF SERVICE INSTRUCTIONS FOR PRITIKIN MOTION, NOTICE, AND STIPULATION	0.10	405	40.50

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STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
08/28/09	KEA	PREPARATION OF ORDER RE PRITIKIN STIPULATION	0.10	405	40.50
08/28/09	KEA	PREPARATION OF DECLARATION RE NONOPPOSITION TO PRITIKIN MOTION AND EXHIBITS TO SAME	0.30	405	121.50
TOTAL CLAIMS ADMINISTRATION/OBJECTIONS			17.00		6,830.50

FEE APPLICATIONS

11/21/08	CBM	E-MAIL TO AND FROM P. KRAUS RE FUNDS	0.10	190	19.00
11/21/08	CBM	PREPARATION OF SECOND INTERIM CHAPTER 7 FEE APPLICATION	1.60	190	304.00
11/21/08	CBM	E-MAIL TO AND FROM K. GOUGH RE SQUAR MILNER'S AMOUNTS FOR NOTICE	0.10	190	19.00
11/21/08	CBM	PREPARATION OF NOTICE OF FEE HEARING	0.50	190	95.00
11/21/08	CBM	PREPARATION OF TRUSTEE'S COMMENTS PAGE	0.30	190	57.00
11/24/08	KEA	PREPARATION OF NARRATIVES FOR SECOND INTERIM FEE APPLICATION	3.30	380	1,254.00
11/24/08	KEA	REVIEW AND EXECUTE DECLARATION RE FEE APPLICATION, SECOND FEE APPLICATION, AND NOTICE OF HEARINGS RE SAME	0.10	380	38.00
11/24/08	CBM	PREPARATION OF SECOND INTERIM CHAPTER 7 FEE APPLICATION	1.80	190	342.00
11/24/08	CBM	PREPARATION OF NOTICE OF FEE HEARING	0.50	190	95.00
11/24/08	CBM	PREPARATION OF SECOND INTERIM CHAPTER 7 FEE APPLICATION	1.40	190	266.00
11/24/08	CBM	PREPARATION OF SECOND INTERIM FEE APPLICATION	0.40	190	76.00
11/24/08	CBM	PREPARATION OF MEMO TO T. ZIEMANN RE FEE APPLICATION (NO CHARGE)	0.10		0.00
11/25/08	CBM	PREPARATION OF FILING OF FEE SUMMARIES	0.20	190	38.00
12/17/08	KEA	REVIEW AND ANALYSIS OF TENTATIVE RULING RE FEE APPS AND EXCHANGE OF CORRESPONDENCE WITH TRUSTEE RE SAME	0.10	380	38.00
12/18/08	KEA	REVIEW FEE ORDER BEFORE SAME IS ELECTRONICALLY LODGED WITH THE COURT	0.10	380	38.00

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STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
12/29/08	CBM	REVIEW ENTERED FEE ORDER	0.10	190	19.00
12/29/08	CBM	E-MAIL FEE ORDER TO PAM KRAUS AND K. GOUGH	0.10	190	19.00
10/20/09	CBM	REVIEW NOTICE OF PROFESSIONALS OF INTERIM FEE HEARING	0.10	195	19.50
10/20/09	CBM	PREPARATION OF INTERIM FEE APPLICATION	0.50	195	97.50
TOTAL FEE APPLICATIONS			11.40		2,834.00

ASSET DISPOSITION

11/24/08	KEA	REVIEW AND ANALYSIS OF LETTER FROM DONALD ZAKARIN TO DISTRICT COURT JUDGE RE DISMISSAL OF COMMONWEALTH LITIGATION	0.10	380	38.00
11/24/08	KEA	CORRESPONDENCE TO ERIC AGUILERA CONFIRMING HE CAN NOW STIPULATE TO DISMISS CONDOR LITIGATION SINCE ABANDONMENT ORDER HAS BEEN ENTERED	0.10	380	38.00
12/05/08	KEA	REVIEW AND ANALYSIS OF LETTER FROM DONALD ZAKARIN TO DISTRICT COURT RE DISMISSAL OF COMMONWEALTH LITIGATION	0.10	380	38.00
01/20/09	KEA	REVIEW AND ANALYSIS OF ORDER FROM DISTRICT COURT IN NEW YORK RE FIFE CLAIMS THAT WERE ABANDONED AND DISMISSAL OF LITIGATION	0.10	405	40.50
02/13/09	KEA	PREPARATION OF NOTICE OF INTENT TO ABANDON CYBERADS STOCK AND CORRESPONDENCE TO TRUSTEE RE SAME	0.90	405	364.50
02/13/09	KEA	REVIEW AND EXECUTE NOTICE OF INTENT TO ABANDON CYBERADS STOCK AND PREPARE SERVICE AND FILING INSTRUCTIONS FOR SAME	0.10	405	40.50
TOTAL ASSET DISPOSITION			1.40		559.50

ASSET ANALYSIS AND RECOVERY

12/02/08	KEA	PREPARATION OF DECLARATION RE NONOPPOSITION RE EPALS MOTION AND EXHIBITS TO SAME	0.30	380	114.00
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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
12/02/08	KEA	PREPARATION OF EPALS ORDER	0.20	380	76.00
12/18/08	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE STATUS OF REMAINING ASSETS	0.10	380	38.00
01/06/09	KEA	PREPARATION OF DOCUMENTS RELATED TO EPALS STOCK TO SEND TO TRUSTEE FOR SIGNATURE IN LIGHT OF ENTERED ORDER	0.20	405	81.00
01/06/09	KEA	CORRESPONDENCE TO TRUSTEE RE FORMS FOR HIS SIGNATURE RE EPALS STOCK LIQUIDATION	0.10	405	40.50
01/08/09	KEA	CORRESPONDENCE TO ERIC GROSSMAN WITH EXECUTED COPIES OF DOCUMENTS FOR EPALS STOCK LIQUIDATION	0.10	405	40.50
01/28/09	KEA	EXCHANGE OF CORRESPONDENCE WITH TRACY HILL RE UPDATEE STATUS RE CYBERADS/RHINO OUTDOOR EQUIPMENT	0.10	405	40.50
02/10/09	KEA	CORRESPONDENCE TO ERIC GROSSMAN RE STATUS OF LIQUIDATION OF EPALS STOCK	0.10	405	40.50
02/12/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM ERIC GROSSMAN RE STATUS OF LIQUIDATION OF EPALS STOCK	0.10	405	40.50
02/19/09	KEA	REVIEW AND ANALYSIS OF EPALS CHECK	0.10	405	40.50
03/02/09	KEA	TELEPHONE CONFERENCE W/ RICHARD RE COMERICA STANDING ISSUE	0.10	405	40.50
03/10/09	KEA	TELEPHONE CONFERENCE W/ PENELOPE AT GREENBAUM'S LAW OFFICE RE SIGNED GATEWAY SETTLEMENT AGREEMENT	0.10	405	40.50

TOTAL ASSET ANALYSIS AND RECOVERY	1.60	633.00
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CASE ADMINISTRATION

01/12/09	KEA	CORRESPONDENCE TO PAM KRAUS RE RESPONSES TO UST'S CONCERNS	0.20	405	81.00
01/15/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM KEN PRITIKIN RE WAIVER OF ATTY/CLIENT PRIVILEGE RE FOLEY MCINTOSH LAWSUIT AGAINST COMERICA	0.10	405	40.50

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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/21/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE REQUEST FOR WAIVER OF CONFLICT RE FOLEY MCINTOSH AND STRATEGIZE RE NEED FOR COURT APPROVAL OF SAME	0.20	405	81.00
01/21/09	KEA	CORRESPONDENCE TO KEN PRITIKIN RE CONFLICT WAIVER ISSUE AND MECHANISM FOR ADDRESSING SAME	0.10	405	40.50
01/26/09	KEA	REVIEW AND ANALYSIS OF PROPOSED CONFLICT WAIVER LETTER FROM KEN PRITIKIN AND CORRESPONDENCE TO TRUSTEE RE SAME	0.20	405	81.00
01/27/09	KEA	CORRESPONDENCE TO KEN PRITIKIN RE SPECIFIC INFORMATION NEEDED FOR MOTION RE CONFLICT WAIVER LETTER	0.10	405	40.50
01/27/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE CLAIMS FILED BY STEVEN UNGAR	0.10	405	40.50
02/04/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE RELATED TO WAIVER OF ATTY CLIENT AND ACCOUNTANT CLIENT PRIVILEGE	0.10	405	40.50
02/09/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KATHERINE GOUGH RE CONFLICT WAIVER LETTER	0.10	405	40.50
02/09/09	KEA	PREPARATION OF MOTION RE CONFLICT WAIVER	1.40	405	567.00
02/11/09	KEA	REVIEW AND REVISE CONFLICT WAIVER MOTION	0.50	405	202.50
02/12/09	KEA	PREPARATION OF DECLARATIONS RE CONFLICT WAIVER MOTION	0.80	405	324.00
02/12/09	KEA	LEGAL RESEARCH RE APPLICABILITY OF § 363(B) TO CONFLICT WAIVERS	0.20	405	81.00
02/12/09	KEA	CORRESPONDENCE TO KENNETH PRITIKIN WITH CONFLICT WAIVER MOTION	0.10	405	40.50
02/12/09	KEA	REVIEW AND REVISE CONFLICT WAIVER MOTION RE KEN PRITIKIN'S CHANGES AND CORRESPONDENCE TO KEN, TRUSTEE, AND KATHERINE GOUGH RE FINAL MOTION	0.20	405	81.00
02/13/09	KEA	PREPARATION OF NOTICE OF FILING OF CONFLICT WAIVER MOTION	0.20	405	81.00

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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
02/13/09	KEA	REVIEW AND EXECUTE NOTICE AND PREPARE SERVICE AND FILING INSTRUCTIONS FOR MOTION AND NOTICE	0.10	405	40.50
02/13/09	KEA	TELEPHONE CONFERENCE W/ TRUSTEE RE COMERICA LITIGATION	0.10	405	40.50
02/18/09	KEA	EXCHANGE OF CORRESPONDENCE WITH KEN PRITIKIN RE CONFLICT WAIVER MOTION	0.10	405	40.50
03/16/09	KEA	PREPARATION OF DECLARATION RE NONOPPOSITION RE CONFLICT WAIVER MOTION	0.30	405	121.50
03/16/09	KEA	PREPARATION OF CONFLICT WAIVER ORDER	0.20	405	81.00
03/16/09	KEA	PREPARATION OF SERVICE AND FILING INSTRUCTIONS FOR CONFLICT WAIVER ORDER	0.10	405	40.50
04/10/09	KEA	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM PAM KRAUS RE UST REPORTS	0.10	405	40.50
04/13/09	KEA	CORRESPONDENCE TO PAM KRAUS WITH INFORMATION REQUIRED FOR UST REPORT RE CASE	0.10	405	40.50
04/13/09	KEA	FURTHER EXCHANGE OF CORRESPONDENCE RE CLAIMS FOR UST REPORT	0.10	405	40.50
05/20/09	KEA	PREPARATION OF SERVICE AND FILING INSTRUCTIONS FOR GARRETT STIPULATION AND ORDER AMENDING SETTLEMENT	0.10	405	40.50
05/26/09	KEA	CORRESPONDENCE TO PETER CSATO RE FRANZEL APPLICATION AND ORDER FOR HIS PREPARATION OF ROBERTS 9019 MOTION	0.10	405	40.50
06/01/09	KEA	REVIEW AND REVISE ROBERTS 9019 MOTION	0.30	405	121.50
06/01/09	KEA	REVIEW AND ANALYSIS OF CALCULATIONS OF FEES RE ROBERTS 9019 MOTION BASED ON ENTERED ORDER APPROVING CREDIT SUISSE/FRANDZEL APPLICATION	0.40	405	162.00

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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
06/01/09	KEA	FURTHER EXCHANGE OF CORRESPONDENCE WITH BERNARD GIVENS RE CALCULATION OF FRANDZEL'S FEES AND CREDIT SUISSE'S SHARE	0.10	405	40.50
06/02/09	KEA	FURTHER EXCHANGE OF CORRESPONDENCE WITH BERNARD GIVENS AND PETER CSATO RE CALCULATION OF THEIR FEES	0.20	405	81.00
07/07/09	KEA	TELEPHONE CONFERENCE W/ PAM KRAUS RE QUESTIONS RE ROBERTS CHECKS	0.10	405	40.50
10/01/09	KEA	EXCHANGE OF CORRESPONDENCE WITH CREDITOR ERICK BAER RE CASE STATUS	0.10	405	40.50
10/07/09	KEA	TELEPHONE CONFERENCE W/ KEN PRITIKIN RE TRANSCRIPTS OF 341A MEETINGS THAT HE NEEDS FOR COMERICA LITIGATION	0.10	405	40.50
TOTAL CASE ADMINISTRATION			7.30		2,956.50

SUMMARY OF SERVICES

JH	JANET HOGAN	0.20 hr @ 195.00	\$	39.00
KEA	KYRA R. ANDRASSY	5.00 hr @ 380.00	\$	1900.00
KEA	KYRA R. ANDRASSY	25.70 hr @ 405.00	\$	10408.50
CBM	CYNTHIA B. MEEKER	7.10 hr @ 190.00	\$	1349.00
CBM	CYNTHIA B. MEEKER	0.10 hr @ 0.00		N/C
CBM	CYNTHIA B. MEEKER	0.60 hr @ 195.00	\$	117.00
TOTAL PROFESSIONAL FEES			38.70	\$ 13,813.50

COSTS AND DISBURSEMENTS

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10/08/08	PACER DOCKET SEARCH	2.96
10/16/08	PACER DOCKET SEARCH	9.76
10/21/08	PACER DOCKET SEARCH	0.88
11/03/08	PHOTOCOPIES OF NOTICE TO PROFESSIONALS	9.50
11/03/08	SCANNED DOCUMENTS OF NOTICE TO PROFESSIONALS	1.00
11/03/08	SCANNED DOCUMENTS OF NOTICE TO PROFESSIONALS	0.50
11/03/08	PACER DOCKET SEARCH	43.04
11/04/08	JANNEY & JANNEY MESSENGER CHARGES FOR FILING NOTICE/MOTION RE LOST STOCK CERTIFICATE OF EPALS	5.65

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NOVEMBER 1, 2009
STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009
OUR FILE: MAR01.0123

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
11/04/08	JANNEY & JANNEY MESSENGER CHARGES FOR FILING NOTICE TO RETAINED PROFESSIONALS WITH THE USBC-LOS ANGELES	4.65
11/06/08	PHOTOCOPIES OF DECLARATION RE NON OPPOSITION ORDER	181.00
11/06/08	JANNEY & JANNEY MESSENGER CHARGES FOR FILING DECLARAITON REGARDING NON-OPPOSITION/ORDER GRANTING ABANDONING OF LITIGATION	4.65
11/24/08	PHOTOCOPIES OF FEE NOTICE	50.00
11/24/08	SCANNED DOCUMENTS OF FEE NOTICE	3.00
11/24/08	PHOTOCOPIES OF FEE APPLICATION	63.25
11/24/08	SCANNED DOCUMENTS OF FEE APPLICATION	7.25
11/24/08	SCANNED DOCUMENTS OF FEE APPLICATION	8.75
11/24/08	SCANNED DOCUMENTS OF FEE APPLICATION	8.25
11/24/08	PACER DOCKET SEARCH	12.40
11/25/08	PHOTOCOPIES OF FEE APPLICATION	24.25
11/25/08	JANNEY & JANNEY MESSENGER CHARGES FOR FILNG FEE APPLICATION; NOTICE OF HEARING WITH THE USBC-LOS ANGELES	4.65
12/01/08	JANNEY & JANNEY MESSENGER FOR FILING TRUSTEE'S DECLARATION; FEE SUMMARIES WITH THE USBC-LOS ANGELES	4.22
12/02/08	PACER DOCKET SEARCH	0.24
12/03/08	JANNEY & JANNEY MESSENGER FOR FILING DECLARATION RE NON-OPPOSITION/ORDER	4.22
12/18/08	JANNEY & JANNEY MESSENGER FOR LODGE FEE ORDER WITH THE USBC-LOS ANGELES	120.00
02/11/09	FEDERAL EXPRESS CHARGES FOR DELIVERY OF CLAIMS TO PAM KRAUS	72.43
02/11/09	FEDERAL EXPRESS CHARGES FOR DELIVERY OF CLAIMS TO PAM KRAUS	66.06
02/17/09	POSTAGE NOTICE OF MOTION AND MOTION TO WAIVE CONFLICTS WITH FOLEY, NOTICE TO ABANDON SHARES OF STOCK OF XTREME MOTORSPORTS INTERNATIONAL INC	38.52
02/17/09	PHOTOCOPIES OF MOTION TO WAIVE CONFLICTS	87.25
02/17/09	SCANNED DOCUMENTS OF MOTION TO WAIVE CONFLICTS	3.50
02/17/09	SCANNED DOCUMENTS OF MOTION TO WAIVE CONFLICTS	3.00
02/17/09	SCANNED DOCUMENTS OF MOTION TO WAIVE CONFLICTS	4.75
02/17/09	PHOTOCOPIES OF MOTION	84.75
02/17/09	SCANNED DOCUMENTS OF MOTION	4.75
02/17/09	SCANNED DOCUMENTS OF MOTION	3.00
02/17/09	SCANNED DOCUMENTS OF MOTION	3.50
02/18/09	JANNEY & JANNEY MESSENGER CHARGES FOR FILING NOTICE/MOTION TO WAIVE/NOTICE TO ABANDON	3.80
03/18/09	JANNEY & JANNEY MESSENGER CHARGES FOR FILING	5.80
04/13/09	PACER DOCKET SEARCH	2.88
05/01/09	PACER DOCKET SEARCH	0.72
05/06/09	PACER DOCKET SEARCH	0.72

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NOVEMBER 1, 2009

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH NOVEMBER 2, 2009

OUR FILE: MAR01.0123

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
05/20/09	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF COURTESY COPIES OF STIPULATION AND ORDER APPROVING STIPULATION AMENDING SETTLEMENT AGREEMENT	3.80
05/20/09	PACER DOCKET SEARCH	0.40
05/22/09	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF STIPULATION AMENDING SETTLEMENT AGREEMENT AND ORDER TO JUDGE'S CHAMBERS	3.80
05/26/09	PACER DOCKET SEARCH	5.68
06/01/09	POSTAGE: "ENTERED" ORDER APPROVING STIPULATION AMENDING SETTLEMENT AGREEMENT AND ORDER APPROVING SETTLEMENT (FOUR STAR) [DOCKET NO. 377]	1.44
06/01/09	JANNEY & JANNEY MESSENGER CHARGES FOR PROOF OF SERVICE OF ENTERED ORDER APPROVING SETTLEMENT	3.30
06/01/09	PACER DOCKET SEARCH	2.08
07/29/09	PACER DOCKET SEARCH	2.40
08/06/09	POSTAGE STIPULATION / MOTION / NOTICE FOR APPROVAL ALLOWING CLAIMS OF PRITIKINS AS TIMELY-FILED	52.67
08/07/09	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF STIPULATION ALLOWING PRITIKIN CLAIMS, MOTION FOR APPROVAL OF STIPULATION ALLOWING PRITIKIN CLAIMS AND NOTICE OF MOTION RE SAME AND COPIES TO JUDGE'S CHAMBERS	5.40
08/28/09	POSTAGE - MAILING OF DECLARATION RE NON-OPPOSITION TO TO MOTION FOR APPROVAL OF PRITIKIN STIPULATION	4.95
08/28/09	PHOTOCOPIES OF DECLARATION RE NON OPPOSITION	67.00
08/28/09	SCANNED DOCUMENTS OF DECLARATION RE NON OPPOSITION	23.00
08/31/09	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF DECLARATION RE NON-OPPOSITION RE MOTION TO APPROVE PRETIKIN STIPULATION UPLOADED ORDER TO CHAMBERS	5.40
09/17/09	POSTAGE PROOF OF SERVICE OF "ENTERED" ORDER GRANTING MOTION FOR APPROVAL OF STIP ALLOWING CLAIMS	0.44
	TOTAL COSTS AND DISBURSEMENTS	\$ 1,141.26
	REDUCED TO	\$ 1,027.86

<u>Staff Member</u>	<u>Billable Hr Total</u>	<u>Billable Amount</u>
CBM CYNTHIA B. MEEKER	7.80	1466.00
JH JANET HOGAN	0.20	39.00
KEA KYRA R. ANDRASSY	30.70	12308.50
GRAND TOTAL	<u>38.70</u>	<u>13813.50</u>

Column 1 is the total number of billable hours worked during this period
 Column 2 is the billable value of hours worked during this period (i.e., the original dollar value less writedowns)

<u>Staff Member/Month</u>	<u>Billable Hr Total</u>	<u>Billable Amount</u>
CBM CYNTHIA B. MEEKER		
November 2008	7.00	1311.00
December 2008	0.20	38.00
October 2009	0.60	117.00
	-----	-----
TOTAL FOR CBM	7.80	1466.00
JH JANET HOGAN		
February 2009	0.20	39.00
	-----	-----
TOTAL FOR JH	0.20	39.00
KEA KYRA R. ANDRASSY		
November 2008	3.80	1444.00
December 2008	1.20	456.00
January 2009	4.50	1822.50
February 2009	8.10	3280.50
March 2009	2.20	891.00
April 2009	3.30	1336.50
May 2009	1.20	486.00
June 2009	1.70	688.50
July 2009	3.60	1458.00
August 2009	0.90	364.50
October 2009	0.20	81.00
	-----	-----
TOTAL FOR KEA	30.70	12308.50
GRAND TOTAL	38.70	13813.50
	=====	=====

Column 1 is the total number of billable hours worked during this period
 Column 2 is the billable value of hours worked during this period (i.e., the original dollar value less writedowns)

<u>Task Code/Month</u>	<u>Billable Hr Total</u>	<u>Billable Amount</u>
FEE APPLICATIONS		
November 2008	7.00	1311.00
December 2008	0.20	38.00
October 2009	0.60	117.00
	-----	-----
TOTAL FOR 13	7.80	1466.00
GRAND TOTAL	7.80	1466.00
	=====	=====

Column 1 is the total number of billable hours worked during this period
 Column 2 is the billable value of hours worked during this period (i.e., the original dollar
 value less writedowns)

<u>Task Code/Month</u>	<u>Billable Hr Total</u>	<u>Billable Amount</u>
CLAIMS ADMINISTRATION/OBJECTIONS		
February 2009	0.20	39.00
	-----	-----
TOTAL FOR 05	0.20	39.00
	-----	-----
GRAND TOTAL	0.20	39.00
	=====	=====

Column 1 is the total number of billable hours worked during this period

Column 2 is the billable value of hours worked during this period (i.e., the original dollar value less writedowns)

<u>Task Code/Month</u>	<u>Billable Hr Total</u>	<u>Billable Amount</u>
ASSET ANALYSIS AND RECOVERY		
December 2008	0.60	228.00
January 2009	0.50	202.50
February 2009	0.30	121.50
March 2009	0.20	81.00
	-----	-----
TOTAL FOR 01	1.60	633.00
ASSET DISPOSITION		
November 2008	0.20	76.00
December 2008	0.10	38.00
January 2009	0.10	40.50
February 2009	1.00	405.00
	-----	-----
TOTAL FOR 02	1.40	559.50
CASE ADMINISTRATION		
January 2009	1.00	405.00
February 2009	3.90	1579.50
March 2009	0.60	243.00
April 2009	0.30	121.50
May 2009	0.20	81.00
June 2009	1.00	405.00
July 2009	0.10	40.50
October 2009	0.20	81.00
	-----	-----
TOTAL FOR 04	7.30	2956.50
CLAIMS ADMINISTRATION/OBJECTIONS		
November 2008	0.20	76.00
December 2008	0.30	114.00
January 2009	2.90	1174.50
February 2009	2.90	1174.50
March 2009	1.40	567.00
April 2009	3.00	1215.00
May 2009	1.00	405.00
June 2009	0.70	283.50
July 2009	3.50	1417.50
August 2009	0.90	364.50
	-----	-----
TOTAL FOR 05	16.80	6791.50
FEE APPLICATIONS		
November 2008	3.40	1292.00

<u>Task Code/Month</u>	<u>Billable Hr Total</u>	<u>Billable Amount</u>
December 2008	0.20	76.00
TOTAL FOR 13	3.60	1368.00
GRAND TOTAL	30.70	12308.50

Column 1 is the total number of billable hours worked during this period

Column 2 is the billable value of hours worked during this period (i.e., the original dollar value less writedowns)

Month	Copy	Postage	Courier	FedEx	Online research	Scanning	Total
10/08					13.60		\$ 13.60
11/08	262.40		19.60		55.44	28.75	\$ 366.19
12/08			128.44		.24		\$ 128.68
02/09	137.60	38.52	3.80	138.49		22.50	\$ 340.91
03/09			5.80				\$ 5.80
04/09					2.88		\$ 2.88
05/09			7.60		7.52		\$ 15.12
06/09		1.44	3.30		2.08		\$ 6.82
07/09					2.40		\$ 2.40
08/09	53.60	57.62	10.80			23.00	\$ 145.02
09/09		.44					\$.44
Total	453.60	98.02	179.34	138.49	84.16	74.25	\$1,027.86

In re: FOUR STAR FINANCIAL SERVICES, LLC Debtor(s).	CHAPTER: 7 CASE NUMBER: 2:03-37579
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NOTE: When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

650 Town Center Drive, Suite 950, Costa Mesa, California 92626

A true and correct copy of the foregoing document described **THIRD APPLICATION FOR ALLOWANCE AND PAYMENT OF CHAPTER 7 FEES AND REIMBURSEMENT OF CHAPTER 7 EXPENSES OF TRUSTEE'S COUNSEL, WEILAND, GOLDEN, SMILEY, WANG EKVALL & STROK, LLP; DECLARATION OF KYRA E. ANDRASSY IN SUPPORT** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING("NEF") - Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On **November 12, 2009** I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

☒ Service information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):

On **November 12, 2009** I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. *Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.*


☒ Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **November 12, 2009** I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.

The Honorable Thomas Donovan
255 East Temple Street
Los Angeles, CA 90012

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

November 12, 2009	Kelly M. Rivera	
Date	Type Name	Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

In re Four Star Financial Services
Case No. LA 03-37579

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